



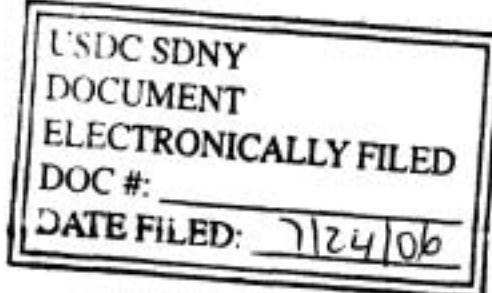
# MEMO ENDORSED

DAVID ISRAEL  
Office: 504-828-3700  
Cell: 504-669-0234  
disrael@sessions-law.com  
Respond to Metairie Office

July 11, 2006

Honorable Kenneth M. Karas  
United States District Judge  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street, Room 920  
New York, New York 10007-1312

Re: *Paul S. Foti, et al. v. NCO Financial Systems, Inc.*  
No. 04-CV-00707, U.S.D.C., S.D.N.Y.



Dear Judge Karas:

In ¶ 6 of my July 10 letter to you, I mistakenly reported that NCO would have CAFA reporting obligations.

In fact, since this case was filed pre-CAFA and since the CAFA statute has been interpreted as not being retroactive, there will be no CAFA notification required. At your Honor's request we will provide necessary authority proving CAFA is not retroactive.

Very truly yours  
  
 David Israel  
 SESSIONS, FISHMAN & NATHAN, L.L.P.  
 Attorneys for Defendant,  
 NCO Financial Systems, Inc.

DI:deb

cc: Robert L. Arleo, Esq.  
 Gary M. Reing, Esq.  
 Kevin Barry McHugh, Esq.  
 Bryan C. Shartle, Esq.

NCOFoti\_PaulCorrespondenceKaras.lt.6.37.11.06.doc

(via e-mail: r.arleo@verizon.net)  
 (via e-mail: garytaxman@aol.com)  
 (via e-mail: kevin.mchugh@aig.com)  
 (via e-mail: bshartle@sessions-law.com)

*Authority should be provided  
 on the non-retroactivity of CAFA. A letter will  
 be sufficient.*

SO ORDERED

KENNETH M. KARAS U.S.D.J.

7/19/06

LOUISIANA

201 St. Charles Ave.  
 Suite 3500  
 New Orleans, LA 70170-3500  
 Tele: (504) 582-1500  
 Fax: (504) 582-1555

LOUISIANA

Lokeway Two, Suite 1240  
 3850 N. Causeway Blvd.  
 Metairie, LA 70002-1752  
 Tele: (504) 828-3700  
 Fax: (504) 828-3737

FLORIDA

15316 N. Florida Ave.  
 Suite 100  
 Tampa, FL 33613-1257  
 Tele: (813) 908-6121  
 Fax: (813) 908-6126

ILLINOIS

SFN of Illinois, L.L.C.  
 1000 Skokie Blvd., Suite 430  
 Wilmette, IL 60091  
 Tele: (847) 853-6100  
 Fax: (847) 853-6105

CALIFORNIA

SFN in California, L.L.P.  
 3667 Voltaire St.  
 San Diego, CA 92106  
 Tele: (619) 758-1891  
 Fax: (619) 222-3667